App. F. IX-4

P 60 E Reserve

1926-27

C. S. Reserve

File No. 36-26

Previous References
C S. 129-25- (1-4)

Serial Nos. 1-29.

Later References
C. S 30-28 (16, 17, 19, 20-24)
R. N 3-29 (1-3)
C.S 28-38 (1-11)

General and Revenue Secretariat.

Serial Nos. Twenty-nine

Part B for June 1928.

SUBJECT

Ninth Conference of the Registrars of Co-operative Societies in India held at Bombay during January 1926

G.O.No. D. 5165 / C.S. 36-26-29 dated 15th Nov. 1927

To The Registrar of Co-operative Societies in Bombay

Passes Orders on Certain Resolution of the

B.R.S. Mudholkar
1/9/28

1432

WD 01361—GPB—40,000—17-12-25

App. F. III—2]

General and Revenue Secretariat	C-S. File No. 36	of 1926.

1518

GEN. & REV. SECRETARIAT
8-SEP 1926
INDUSTRIES & COMMERCE 12

GEN. & REV. SECTT.
DR. 7 SEP. 1926
G. D. SECTION

D 1432 of 26

Office of the Resident
in Mysore.

Bangalore, 7th September 1926.

C.S. 36-26-1

12 copies of Proceedings of Ninth Conference of Registrars of Co-operative Societies in India held at Bombay during January 1926 -

FORWARDED WITH COMPLIMENTS TO the Secretary to the Government of Mysore, Medical and Agricultural Departments, with reference to his letter No. Pol.1115/C.S.129-25-4, dated the 2nd June 1926.

H. I

Letter No. 1 only copy.
2 Please return the same after submission to first meeting
7/9

Major,
SECRETARY TO THE RESIDENT.

PN

NOTE—Contn. Sheet

3 Twelve copies were received and one has been given to the Secy. another copy is placed below for perusal. It is for orders whether copies may be distributed as proposed in para 4 of the notes in C-S. file 129-25 placed below

4 The price per copy is Rs 3/8/- as mentioned in the cover. No bill for the copies received has been sent.

P.T.O.

8/9/26.

Serial No.

5

A draft to the Resdy forwarding the cost, Rs 42/-, is put up for approval or other orders. Out of this amount Rs 17/8/- being the cost of five books will have to be paid by the Rep^r of C·S· as he wants five copies & the balance met from the G·H·S· contingencies.

9/9/26 6 yes 7 Off for appl

(See Agn) WP 10/9

8 Have we been asked to pay for this? Is it not usual for them to send the books free? RP 13/9. WP 13/9

9 The Residency have not directly asked us to pay. In their first communication d 25/5/26, (vide enclosure) it was stated that the price had not been fixed. Now that the price was mentioned on the cover of the Report a draft was put up for approval or other orders. We may perhaps wait till we are asked to pay.

10 The last conference was in 1918 & whether copies of the proceedings were purchased or sent free is not easily traceable.

14/9/26 (See Agn) WP 17/9

11 For order

12 But Govt Shd. be asked before sent, I say RP 17/9.

NOTE—Contn. Sheet

1432

3

WD 01225—GPB—37,500—1-9-26
App. F. III—2]

General and Revenue Secretariat

C - S. File No 36 of 1926.

Serial No.

13 I am not sure, but I believe the Govt. of the 1918 Conference were supplied free. In the absence of definite information, we may perhaps request the Residency to send a bill & post if any payment is due.

RR
Asst Member. 17/9

UQ
17/9

14 Yes. Please send a copy for perusal

Lee
20/9 RR
21/9

UQ
21/9

15 Submit Please send a copy of the Govt. reply to members perusal RR 21/9

16 A copy is separately submitted. 18 Seen
22/9 UQ 22/9

17 A draft letter to the Residency is put up. 19
Lee
22/9/26. VB Appd / (Sd for Secy's signature)
UQ 22/9

20 Issue
VB
28.9.26

2 TB

The Secy to the Hon'ble Resident
Pol 296 & 24/9/26

In acknowledging with thanks the receipt of the copies sent with your D. Request that a bill of cost may be arranged to be sent if any payment is due on account of the copies

Sent A

WD 01225—GPB—37,500—1-9-26
App. F. III—2]

General and Revenue Secretariat

C-S. File No. 36 of 1926.

Serial No. 3

From The Secy to the Resident
No 8386/1214-1905 dd 28/9/26
Forwards copy of letter No 1562 Appl dd 17/8/26 from the Govt of India, Dept of Edn, Health & Lands re action taken on the several Resolutions of the 9th Confce of Govt Regs in India held at Bombay in Jan 1926 & enquires whether H.H's Govt support the proposal to hold the 10th conference at Simla in 1928.

21 The resolutions of the Conference are contained in pages 93-96 of the Proceedings (4 copies sent up). For orders as to whether a copy of the letter with five copies of the proceedings (as reqd by the Regr in his letter dd 29/5/26 (C-S 129-25-3) may be sent to the Regr of C-S. & a report called for. VB 22 Please put forward, acqg the Resns
Noted 2/10/26. Communication to Regr C.S. for information & report.
WP 4/10

23 A draft is put up
24 Dft for appl
Noted 8/10/26. VB Secy
WP 9/10
25 appd. Issue
WP 13/10

Y

X

WD 01361—GPB—40,000—17-12-25
App. F. III—2]

General and Revenue Secretariat

CS. File No. 36 of 1926.

Serial No.	
4	To The Registrar of C.S. No D 2779 S/21/(4)26. Forwards five copies of the proceedings received with sec 1 together with a copy of letter received with sec (3) and requests that a report with reference to the last para of the letter may be sent at an early date.
5.	From The Secy to the Resident No 9434/121-A-1905 d 29/9/26 Forwards copy of letter no 1881-Agri. d 30/9/26 from the Govt of India in continuation of sl (1) above.
6	From The Regr of C-S. No 1859 C-S. d 1/11/26 Acknowledges the receipt of 5 copies of proceedings referred to in sl (4) & states that the idea of holding the 10th Conf^ce in 1928 at Simla or any other convenient centre is commendable & may be accepted & that both officers & non officials may be selected as for the 9th Conf^ce 26 if approved. a copy of the Govt of India letter, will be sent to the Regr for inf^n and he will be requested to submit a report

SWS A.

GEN. & REV. SECRETARIAT
2 NOV 1926
INDUSTRIES & COMMERCE BRANCH.

NOTE—Contn. Sheet

Serial No.

on the ~~other~~ resolutions of the conf^ce, referred to ~~in~~ ~~para~~ ~~excd~~ as being within the jurisdiction of local Govts, in para 2 of the Govt of India letter d 17/8/26, copy of which has already been sent to ~~the Resd^t~~ him.

27 As regards holding the 10th conference in 1928 at Simla and the arrangements connected therewith, the Residency may perhaps be informed that Simla is a suitable place and both officers and non-officials will be deputed to the conf^ce at Govt cost.

Hdtt: 8/11/26. 28 Please put up the necessary drafts for consn, on the above lines. WT 9/11

29 Two drafts are put up for consideration.

Hdtt: 9/11/26. 30 Dfts subd for consn— Secy D) WT 10/11

31 Please put up with a copy of the Proceedings. Also note whether any action is called for in respect of Resolutions

NOTE.—Contn. Sheet

WD 01225—GPB—37,500—1-9-26
App. F. III—2]

General and Revenue Secretariat

C.S. File No. 36/5/30 of 1926.

Serial No.

Considered by the Govt of India as within the jurisdiction of Local Govts.

Govt
11.11.26

32 A Copy of the proceedings is put up. The resolutions are contained in pages 93-96.

33 The Resolutions considered by the Govt of India as within the jurisdiction of Local Govts are 2, 4, 6, 9, 10, 11, 17, 18, 19 & 20.

Resolution 2 relates to Land Mortgage Banks. Three Banks have been ordered to be opened to serve the first two objects mentioned in the resol^n vide Govt no. 1-50/29-31 17-26-1 Comm Reports dt 11.5.26

Resol^n 4.- Liquidation of old debts. The Reg^r may take necessary action in the matter.

Resol^n 6:- Coordination between the Depts of Co-operation, Agriculture & Industries: Such a Board as is contemplated in the Resol^n has already been constituted here vide Govt no. 1-C-6821-4/C-S-25-2 dt 5/4/26.

H

4.

35 The Reg^r may be asked whether there are any societies in this Dist who are in a position to give long term loans. To undertake this work.

36 Has the Board ever met?

7.

NOTE- Contn. Sheet

2530 8

WD 01229—GPE—37,500—1-9-26
App. F. III—2]

General and Revenue Secretariat | C-S- File No. 36 of 1926

Serial No.

Resol^n 9. enlargement's cooperation
The Reg^r may do the needful in the matter.

37 Yes

Resol^ns 10 + 11 cooperation amongst weavers & industrialists:-
The Reg^r may perhaps be asked to take necessary action and send up recommendations to Govt when Govt help is req^d regarding finances.

38/ Reg^r maybe requested to examine & report on the prospects of starting industrial societies on the lines recommended

Resol^n 17:- Borrowing powers.
The Reg^r may take necessary steps in the matter.

Resol^n 18:- calculation of overdues.
This may be done by the Reg^r.

No 39 Reg^r maybe asked to report any definite proportion of has been fixed between total assets & maximum loan in the case of different societies & if so, whether it is desirable to do so

Resol^n 19:- Liability of committee members. The Reg^r maybe requested to send a copy the Bombay Coop. Societies Act 1925, with his opinion in the matter - with a report as to how many

WD No 18 Reg^r maybe requested to report from the overdues of Prin: cipal & Int: are calculated here and whether the Resolution may prove effective and whether exclusion of time are given for payments

Resol^n 20:- Classification of Societies. The Reg^r may perhaps be requested to send up a report as to whether there are any societies of the A & B class & whether society can be classified as recommended

Subs for orders (Ref^ce para 31 above)

WD 14/11/26. VS. 34 In respect of the societies coming within the jurisdiction of the Local Govt, on which action has not

NOTE—Contn. Sheet

WD 01225—GPB—37,500—1-9-26
App. F. III—2]

General and Revenue Secretariat | G.S. File No. 36 of 1926.

Serial No.

already been taken here, the Regn's attention may be invited to them and he may be requested to take the necessary further action in the matter, submitting proposals for the orders of Govt where necessary.
Sec'y D)
WP 16/11

41 Kindly put up a revised draft as per marginal notes.
GRs 18.11.26.
WP 19/11/26

42 The Development Board met once in August last & the second meeting is to be held this month. Ref[d] para 3
43 A revised draft is put up.
WP.
44 Two dfts rec'd for appl.
20/11/26. Sec'y D)
WP 23/11

45 Two drafts are submitted for consideration along with a copy of the Proceedings of the 9th Conference
GRs 24.11.26.

5298 24.11

46 (1st member) Draft to Regg (1) ing issue. WP 24/11
Draft to Regg (2) ing issue Govt to Devan. after return before issue
47 (1) issue
see 48 (2) submit after Devan's return
25/11 WP 26/11 from Govt (GRs)

NOTE- Contn. Sheet

10

2530

WD 01229—GPB—37,500—1-9-26
App. F. III—2j

General and Revenue Secretariat

C.S. File No. 36 of 1926

Serial No. 7

DEWAN'S OFFICE.
Received on
3. DEC. 1926
Reg. No. 40003.

To

The Registrar of C.S.,

No D 3759 dt 29/11

With Reference to sl (6) forwards for information copy of letter received with sl (5) for information and calls for a Report on the Several Resolutions Referred to in the proceedings of the 9th Conference of Registrars of Cooperative Societies in India and as Relating to matters which are within the jurisdiction of local Government Submitted with refce to paras 46 & 48 above. Sd

1/12/26 (Sec'y D) 1/12

51 Submitted for orders as to whether the draft reply to the Residency may issue

Dewan) 3.12.26.

52 Offr

1/12

53 Issue

7.12.26

P F.O.

NOTE—Contn. Sheet

WD 01229—GPB—37,500—1-9-26
App. F. III—2]

General and Revenue Secretariat

2750

G.S. File No. 36 of 1926

Serial No. 8

To

The Secretary to the Residency

Pol 587 of 29/12/26

With reference to the above subject I am to state that H. H's Govt. agree that Surat would be a suitable centre and that the existing organisation of the Conference requires no change for the present. As regards the mode of representation I am to state that H. H's Govt. will depute official and non-official gentlemen at Govt. cost.

2 Subs A

9. From The Secy to the Resident
No 447/121A-1925 dt 15/1/27
for info
Forwarding copy of circular No. 50/R-Dis. 988-9 T./26 dt 16/12/26 from the Secy, Central Board of Revenue re exemption from Inc. T. of Co-op. Societies.

10 From The Regr of C.S.
No 3795 CS. dt 25/2/27
With ref^ce to Serial (7) above submits his report in the general points.

5th A copy of the circular dt 16/12/26 from the Secy Central Bd of Rev will be sent, if approved, for the info^n of the Regr and A copy of Bombay Co-op. Societies Act 1925.

* In the linked file.

† I & in the linked file. 12-26-12

NOTE—Contn. Sheet

Serial No.

called for in Sl 7 has not been sent. Draft calling for it is put up for approval or other orders. The case will be worked up after the receipt of the above Act.

Hdb. 25/2/27.

53 Yes.

56 Dft appr. issue.

MG 26/2

57 The Act should be obtained within a week. Please also see that copy of the Act now available in G.R.S. Library is obtained.

58 Yes, please.

The Registrar of C.S.

No 7365 of 5.3.27

With Reference to correspondence ending with Sl (9) and Requests that a copy of the Bombay Cooperative Societies Act 1925 called for in Sl (7) may be arranged to be sent early.

59 Copy of the Act is not available in the Library (G.R.S.). If approved a reminder will be sent.

Hdb. 10/3/27.

MG 10/3

60 No reminder is necessary as the copy has since been received from the Regr of C.S.

No 4269 C-S. dt 10/3/27

Forwards a copy of the Bombay Coop. Act

12

NOTE—Contn. Sheet

WD 01229—GPB—37,500—1-9-26
App. F. III—2]

General and Revenue Secretariat | C-S. File No. 36 of 1926

Serial No.

61 With ref^ce to para 35 above in page 7 the Reg^r reports that there are no Societies at present that can undertake the liquidation of old debts by giving long term loans.

62 Re cooperation amongst weavers & industrialists, the final decision of the Special cm^te constituted for the purpose by the Mysore provincial Coop. Conf^ce may be awaited. (para 38. page 8)

63 Regarding a definite proportion bet. total assets and maximum loans in different Societies (para 39, page 8) the Reg^r reports that he will issue necessary instructions in the matter as no such proportion now exists

64 As regards calculation of overdues (para 40 page 8) he recommends the acceptance of the resolution in its entirety

65 Regarding the liability of cm^te members (~~para~~ Reso 2^(a) 19. page 8), Sec^ns 50 A & 60 of the Bombay Coop. Act 1925 (copy put up are for perusal. This question may perhaps be taken up along with the amendment of the Coop.

NOTE—Contn. Sheet

WD 01229—GPB—37,500—1-9-26
App. F. III—2

General and Revenue Secretariat

C.S. File No. 36 of 1926

Serial No.

Regr, other drafts for which are awaited from the Regr re Classification of Societies. [Para Resolution 20 page 8] the Regr has stated that he will take the necessary action. Submitted for perusal of orders.

Hotb. 19/3/27.

67 Mr K.K. Pleau brg up. WP 22/3

68 Pleau re remarks on the P.V.D. and put up a dft G.O. for Commr. WP 22/4

13 From The Secy to the Resident.

No 3749/121.A/1905 d 28/4/27

With refce to Sl (2) above forwards a bill for Rs 44-7-[illegible] & requests to remit the amt direct to the Manager, Post[illegible] India central publication Branch, post Box No. 2078, Calcutta

14 From The Secy to the Resident

No 3747/121.A/1905 d 28/4/27

In continuation of Sl 3 above [illegible] copy of letter d 14/4/27 from

NOTE—Contn. Sheet

5106
2210
7211

15.

WD 01229—GPB—37,500—1-9
App. F. III—2]

General and Revenue Secretariat

C.S. File No. 36 of 1926

Serial No.

the Govt of India, Dept of Health, Labour & Lands re resolutions nos 7 & 8 of the 9th All India Conf. Labour Conf. 69. Ref[ce] para 8 above.

A draft G.O. is put up for consideration with a copy of the proceedings of the 9th Conf[ce].

70 Another draft sending Rs 44/7/- to the Calcutta is put up for approval.

71 A third draft forwarding a copy of letter dt 14/4/27 from the Govt of India, to the Regr of C.S. is submd.

10/5/27. 72 Proceedings up

WQ
10/5

73 Drfts 2)+3) appd. Please issue & submit typed fair (1) for the appr of the Secy.

WQ 17/5

15- To

The Registrar of C.S.

No D 10239 dt 23.5.27

Forwards for info a copy of letter Received from Secy (14).

16. To

The Manager, Govt of India Publication Branch, Calcutta

No D 10240 dt 23/5-27

Sends a Bank of R 44-7-0 being

CHIEF SECRETARIAT
25. MAY 1927
OFFICE BRANCH

NOTE—Contn. Sheet

App. F. III—2]

General and Revenue Secretariat. F.S. File No. 36 of 1926.

Serial No.

the Cost of twelve Copies of the proceedings of the 9th Conference of the Registrar of C.S. inclusive of packing and other charges and Request the favour of an acknowledgment.

Not yet issued since issued on 27/5/27

Out of the 12 copies received, five were sent to the Regr of C.S. & the cost of these books ~~together with the postage~~ at Rs 3/8/- each has to be recovered from his office & the rest together with postal charges viz Rs 2/7/- will have to be met from the Secrett contingencies. (Vide paras 5 & 6 of the Notes above). The file may now be sent to the Office Branch to get 7 books registered in the G.R.S. Library & their distribution shown as below.

Member in charge	1
Secy Agri.	1
Secy Deptt— Mr C.R.R. Sahib.	1
Asst Secy "	1
Branch "	2
G.R.S. Library	1
Total	7

out of these two one copy has been given to the Secy. Deptt (Mr N. Ramdas) Hdb. 27/5/27. for refce.

NOTE—Contn. sheet.

[copy placed in the file.]

WD 2293—GPB—10,000—4-5-27

App. F. III—2]

General and Revenue Secretariat. | C.S. File No. 36 of 1926.

Serial No.

75 The full amount of Rs 44/7/- has to be sent to Calcutta out of which Rs 17/8/- will have to be treated as advance to be recovered from the office of the Resident C.S.

(26/5/27. 76 Office Br.) 26.5.27

77 All payments at Mysore and in other places outside the Mysore State should invariably be arranged for through the Comptr. Please see Ref. 168 Z. Mtle.

(27/5/27)

78 The Comptroller has to be requested to arrange for the payment. The amount cannot be sent by M.O.

79 The money due from the Regr. of Coop. Societies will have to be received expeditiously.

(Dev: Bor.) 27.5.27.

80 Please put up Separate draft

27.5.27

NOTE—Contn. sheet.

WD 2293—GPB—10,000—4-5-27

7211 18

App. F. III—2]

General and Revenue Secretariat. | C.S. File No. 36 of 1926.

Serial No.	
	81 A draft letter to the Comptr is put up for consideration. VS 27.5.27
12224/27/5	82 (Secy D) 27/5/27
	83 1st Member 27/5/27 VS
	84 Ldr 20/5 85 Issue 28/5/27
	86 Today please VS 28.5.27
17	To Hon Comptr No D 10588 of 28.5.27 In forwarding a copy of Secy (G), Regl Mail very early arrangements may be made for the payment of Rs 44-7-0 to the family and Rails Mail out of the amount a sum of Rs 17-8-0 may be debited to the Contingencies of the office of the Registrar of C.S.

NOTE—Contn. sheet.

WD 2298—GPB—10,000—4-5-27

Serial No.

and the balance of Rs 26-15-0 to the G. R. S. Contingencies and calls for a Report of action taken in the matter.

To

The Registrar of G.S.

No D 10589 of 28.5.27

forwarded copy of the above.

To

The Office Branch

No D 10590 of 28.5.27

Typed copy of de (17).

7/6 87 Typed draft as ~~ordered~~ in para 73 above is put up for approval.

Note. 6/6/27. 88 Dft for appl (Sec'y D)

7/6

89 What does the para. re' Resolu XVII mean? Is not the Regr's interpretation of "unlimited liability" legally incorrect (almost a contradiction in terms) if it is limited by the option of the borrower?

8/6/27

Pl arrange

11/6

NOTE—Contn. sheet.

WD 2293—GPB—10,000—4-5-27

App. F. III—2]

General and Revenue Secretariat. | C.S. File No. 36 of 1926.

Serial No. 18

From The comptr.
No 1990 TADA dd 9/6/27
Requests that bills for Rs 26-15-0 & Rs 17-8-0 duly countersigned by the Chief Secy & the Regr of C.S. with necessary Stock certificates may be sent for audit + payment to party.
90 A draft letter is put up for approval.

91. As regards the point raised in para 90 above, the Regr's interpretation of "unlimited liability" ~~seems to be~~ is incorrect. The members of an unlimited Society shall on its liquidation be ~~liable~~ jointly & severally liable for and in respect of all obligations of such a Society. ~~As such the liability~~ The liability of such Societies shall be fixed not with ref ce to the total amount of the properties which the borrowing members are willing to offer as Securities

93 The portion on the total amount of the properties which the borrowing members are willing

9z Dft appd. Issue
WD 12/6
Sd (illegible) Secy 52
5/ 14.6.27

NOTE—Contn. sheet.

WD 2293—GPB—10,000—4-5-27

App. F. III—2]

General and Revenue Secretariat. | File No. of 192

Serial No.

to offer as securities for the loan" appearing in the first para in Page 3. of the Regr's letter, is certainly wrong and very incorrectly worded. It is wrong in two respects. In the first place, as observed by the Secl, it is not left to the option of the members of an unlimited liability Society, to offer the whole, or only a portion of their assets as security for the loans contracted by the Society. In the second place, it is not the total assets of the borrowing members alone, but of all the members composing the Society, that determines the limit of the maximum borrowing power of the Society.

ach The liability - in case of default by the Society - would extend to the whole of the assets (securities) of all the members - The credit-worthiness (or the max^m borrowing limit - as an indication of such creditworthiness) would be determined in relation to the value of the total assets: the proportion between them would vary as regards each Province or local Govt. The Comtee has recommended that the fixing of such proportion may be left to the discretion of each local Govt.

95 Dft slightly altered (as re. Para on Resol. 17.) is subd for appl.

Secl D)

WP 2/7/27

NOTE—Contn. sheet.

WD 2293—GPB—10,000—4-5-27

App. F. III—2]

General and Revenue Secretariat. | C.S. File No. 36 of 1926.

Serial No.	
	From the Comptr to Govt. No TAD-A.2083 d 28/6/27
20	With Refce to Sl 19 states that arrangements will be made for payment on receipt of bills from the Regr of C.S. & the Chief Secy.
9b	A draft reply is put up for consideration. 4/7/27. 97 Issue & Submit 4.7.27
21	To The Comptr to Govt. No 49 of 4.7.27 With Reference to Sl (20) forwards the bills in original for Rs 44-7-0 received from the Govt of India for arranging payment immediately pending receipt of the Stock certificates from the Chief Secretary and Registrar of C.S.
	To The Office Branch. No 505 of 4.7.27 Issue copy of the above with a request that a Stock certificate may be furnished
	P.T.O.

NOTE—Contn. sheet.

WD 2293—GPB—10,000—4-5-27

134 7211 23

App. F. III—2]

General and Revenue Secretariat. | File No. 86 of 1926.

Serial No.

To

The Registrar of S. X
No D 57. S/ 4.7.27

Forwards copy of sl (21) for sending a/ Stock Certificate-

Sl 24 Note with refce to paras 89 & 97 above. [Bombay Corp Soc/y Act 1925 & 9th Corp. Cmte proofs are enclosed.]

5/7/27

Sl 22 Reminder recd from Calcutta & letter issued to Compt^r are placed below.

6/7/27.

9/7/27 99 Reference paras 89, 93, 94, 95.

Sl 23 Typewritten draft for approval

9.7.27

(DAG Secy).

9/7 100 Fair typed

16.7.27

From The Compt^r

24 No 42 TADA dated 11/7/27.
(Refce Sl 93)
Requests that the original bill may be sent with the Stock certificate & states that payment was authorised, the charge being debited to "Library charges" of the G.R.S.

NOTE—Contn. sheet.

WD 2293—GPB—10,000—4-5-27

General and Revenue Secretariat. | C.-S. File No. 36 of 1926.

Serial No.

25 From The Compt^r.
No. NT 286 d 9/7/27
Fds Memo of Receipt referred in Sl 24 above.
(2) The triplicate invoice sent to the Compt^r is the only bill rec^d in this office from the Residency. The works were rec^d in Sept 1926 only and the invoice on 29/4/27. The cause for the delay in taking them to Stock is that when the works were rec^d it was not clear that they had to be paid for and the books were distributed without being sent to the Library (102/A's) Reminds describing the changes the attention of the Compt^r may be perhaps invited to this office letter No D 105-88/C-S. 36-26-17 d 28/5/27. A draft reply is put up for approval on these lines. Stock Certificate in 7 copies kept here is under issue in the Office Branch.

N

NOTE—Contn. sheet.

No 0383/0.8.
d 27/7/27

WD 2293—GPB—10,000—4-5-27

365

25

App. F. III—2]

General and Revenue Secretariat. C-S. File No. 36 of 1926.

Serial No.

103 A clean draft G.O. as ordered in para 100, is put up. It is for orders whether any reply is due to the reminder from Calcutta.

27/7/27

104 T

Not necessary as payment has been arranged

105 Typed for approval

29.7.27

OFFICE OF THE THIRD MEMBER OF COUNCIL. 18 AUG. 1927 No. 1328

Dear Secy)

106

3rd Member)

8.27

1878

107 Please see the 2nd Paragraph

108 The R.R. will be complete

20.8.27

2218

P.T.O

NOTE—Cont'd. sheet

WD 0324—GPB—60,000—24-5-27

General and Revenue Secretariat. | File No. of 192 .

Serial No.

109 I beg to offer the following remarks:-

In paragraphs Nos. 1,3,5 and 6 of the draft Government Order which are based on information furnished by the Registrar, I find certain inaccuracies.

110 Regarding paragraph (1) it is perfectly true that co-operative societies are not qualified to take up the work of liquidation of old debts, but unfortunately our societies did so and are still doing so. The paragraph should rather be changed so as to make it clear that this work is not for co-operative societies to do and that another kind of institutions is under the contemplation of Government for the purpose. (I have indicated the change required in pencil.)

116 Change proposed may be accepted

111 As regards paragraph 3, it is not clear to me what exactly the Registrar means. It was understood, as a matter of every day practice that no member of an unlimited society should borrow more than 50 per cent of his assets and as regards the total borrowing power of a society, it was generally fixed at 30 to 40% of the assets of its members. Perhaps, the practice has been changed recently and if so, the paragraph may remain as it is.

115 Please verify (1)

112 Again, the statement contained in paragraph 6 that no classification of Societies

NOTE—Contn. sheet

Serial No.

in the State was made, is not accurate. As a matter of fact, a reference to some of the older reports will show that societies were classified as "very good", "good", "fair" and "bad". Perhaps, this practice has also been altered. If so, the draft is all right.

(2).
116 please verify

113 With regard to paragraph 5, rather an important question arises. The resolution of the Conference of Registrars is not only that section 60 of the Bombay Act should be inserted in all Co-operative Acts, but also section 50(A). In the draft, only the recommendation regarding section 60 has been accepted with the money limit reduced to Rs. 10,000. It would perhaps be better to raise the limit to Rs. 25,000. Also, it is worthwhile considering whether section 50(a) also cannot be adopted. Personally, I think that the adoption of the section in its entirety would be very undesirable, but the result will on the whole be very satisfactory if section 50(A) is adapted so as to confine its operation to the 'present' Chairman, Secretary, member of the Managing Committee etc., of the Co-operative Societies. This I think will have a wholesome effect and will lead generally to improved management of co-operative societies.

117 No objection.

108 I think that sec 50 A is too drastic & be adopted in whole or in part. It does not appear that cases of misapplication of funds, or wilful misfeasance, or breach of trust are frequently met with in liquidation proceedings & and there seems to be no justification for importing this provision into our law. I also think that the ~~Government~~ Legislature ought to consider large ~~discretion~~ requirements of the State & the circumstances

NOTE.—Continued on sheet

Do I agree with Comp 5

RJ 26/8

WD 0324—GPB—60,000—24-5-27

119 Please verify 1+2

1.9.27

1929

1432 28

App. F. III—2

General and Revenue Secretariat. File No. 86 of 192 6

Serial No. 12

A dft. letter is put up. If approd. the dft. letter to the comptr in the file will be issued.

12-1 45 Secy or Govt in 9.9

19/9/27.

26 To

The Comptr

No 3011 S/ 20.9.27

With Reference to (24) Asks that the only bill received in this office has been send already etc., and invites attention to (17) Re debiting the expenditure.

27 To

The Registrar of Co.s

No 3012 S/ 20.9.27

With Reference to (10) enquires whether there was at any time an order standing that no member of an unlimited Society should borrow more than 50% of his assets and whether the total borrowing power of a Society was generally fixed at 20 to 40 % of the assets of its members & whether the practice has since been changed &

8

GEN. & REV. SECRETARIAT. 12 OCT. 1927 DEVELOPMENT BRANCH

Noted Oct. 1927

WD 0321—GPE—60,000—24-5-27

General and Revenue Secretariat. | C-S. File No. 36 of 1926

Serial No.	
28	From the Reg[r] of C.S. No 2179 dt. 22/10/27 states that multi Societies have a bye law limiting the maximum of loan to a member to 50–60 % of his assets, that the Apex Bank lends money to Societies upto 50% of the assets of their members, that there is no rule re the borrowing power of a Society & that the classification of Societies has given up for reasons mentioned. 12/2 Subd for perusal & orders with refce to para 11 above. H.M. 7/11/27. The letter of Reg[r] C.S. is submitted for perusal of Al Secy with reference to points raised by him in paras 111 & 112. 7.11.27 Al Secy) Seen & returned with thanks. I have by word of mouth given a few directions in connection with the subject matter of this note. 7/11 Submitted with reference to para 11 of 9 7-11-27 Dep Secy). 8/11

NOTE.—Contn. sheet

WD 0324—GPB.—60,000—24-5-27

General and Revenue Secretariat. GS File No. 36 of 1926.

Serial No.

12

The off will now be issued

3d Member

9/11/27

Yes

9/11

10/11/27 Issue

29 To

The Registrar of S.S.

Your S165 of 15.11.27

With Reference to the Correspondence ending with SL (10) passed orders on the certain Resolutions of the Conference of Registrars.

OFFICE OF THE THIRD MEMBER OF COUNCIL 9 NOV. 1927 No. 4211

Distributed from D.NO 9921 16/11

REV. SECRETARIAT 16 NOV. 1927 DEVELOPMENT BRANCH

GEN. & REV. SECRETARIAT 27 JUNE 1928 DEVELOPMENT BRANCH

NOTE—Contn. sheet

APP. F. VI. Gl.]

SUBJECT 24/9

Section C-S.

File No. 36-26

Seria No. 2

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *192*

Date of issue 24-9-26

Signed by Wm R. R. Rao

No. Pol. 296

To The Secy to the Hon'ble the Resident in Mysore

Sir,

I am directed to acknowledge with thanks the receipt of the twelve copies of proceedings of the Ninth Conference of Reps of C.S. in India held at Bombay during January 1926 sent with your memo no 7696 d 7 9/26 and to request that a bill of cost may kindly be arranged to be sent if any payment is due on account of the above copies.

I have etc

List of enclosures.....

Copied by.....

Examined by.....

WP 24/9 Secy to Govt

over

Mr A Depts

WD 0562—GPB—31,000—17-8-25

27-1-41

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

155.3

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 28th Septr. 1926.

No. 8386 Enclos. 1 2

121A-1905.

1884

65. 36-26-3

For 390

GEN. & REV. SECTT. 29. SEP. 1926 G. D. SECTION.

A copy of the marginally* noted letter, ~~with enclosure~~ is forwarded with compliments, to the ~~Chief~~ Secretary to the Government of H. H. the Maharaja of Mysore, Medical and Agricultural Departments, in continuation of memorandum from this office No. 7694, dated the 7th August 1926.

*No. 1562-Agri- dated the 17th August 1926, from the Government of India, Department of Education, Health and Lands.

29/9

September?

8/9/1.

Major,
Secretary to the Resident.

PN

P. O. 1251, R. O. 106—30-1-1926—1,000.—R.P.B.

No.1562-Agri.

Government of India.

Department of Education, Health & Lands.

Simla, the 17th August 1926.

From

M.S.A. Hydari, Esquire, I.C.S.,

Under Secretary to the Government of India,

To

All local Governments and Administrations

(Except Baluchistan).

Proceedings of the Ninth Conference of Registrars of Co-operative Societies, 1926.

Sir,

With reference to the correspondence resting with the local --

To Madras No.230R., dated 18th June 1926.
" Bombay No.3755-A/24, dated 18th June 1926.
" Bengal No.201-T.A.I., dated 24th May 1926.
" U. P. No.78, dated 29th May 1926.
" Punjab No.2361D., dated 4th June 1926.
" Burma No.136-O., dated 21st May 1926.
" B. & O.No.317-D.R., dated 20th June 1926.
" C.P. No.260/257/XIV., dated 20th May 1926.
" Assam No.A.G.-3106-G.J./232, dated 25th May 1926.
" N.W.F.P.No.168-N.G.(Rev.)/VII-J-80, dated 29th May 1926.
" Ajmer-Merwara, No.1158/333-XIV., dated 14th June 1926.
" Coorg No.1887/259-13, dated 2nd June 1926.
" Delhi No.2872-R.& A., dated 11th May 1926.

3 I am

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sed by the

Conference. Resolutions 2,4,6,9,10,11,17,18,19 and 20 relate to matters which are within the jurisdiction of local Governments concerned and the Government of India leave it to them to take such action thereon as they may deem necessary. With regard to part (4) of resolutions 10 and 11, I am to say that the Indian Stores Department has in the past placed fairly substantial contracts with Co-operative

Societies

Societies for such goods as they are able to manufacture satisfactorily and will continue to give tenders from them sympathetic consideration.

3. I am to communicate the views of the Government of India on Resolutions Nos.7,8,12,13,15 and 23, which relate to matters of an All-India character. Resolutions Nos.3 and 5 are still under their consideration.

Resolutions 7 and 8. The Government of India await the report of the preliminary Committee.

Resolution No.12 has been communicated to the Secretary of the Horace Plunkett Foundation through the High Commissioner ~~of~~ for -- India.

Resolution No.13. The Government of India regret that they cannot agree to amend the Indian Trusts Act, 1882, in the general terms proposed by the Conference in part (1) of the resolution, nor can they agree to Local Governments independently undertaking -- amendments of the Act in the manner proposed in part (2) thereof. They are, however, prepared to consider, on its merits, any proposal for the recognition of the debentures of a Provincial Co-operative Bank as trustee securities that may be submitted to them by a local Government. If, however, the resolution is intended to refer to other funds besides those difined in Section 3 of the Indian Trusts Act, then the position is as stated in Mr. Mant's circular letter No.46-C., dated the 13th December 1916, and it is for Local Governments to consider the question of amending their local Acts or rules, or, if necessary, to address the Government of India in the matter.

Resolution No.15. The Government of India adhere to the view expressed in thier circular letter No.1294, dated the 29th September 1924 that the buying and selling of remittances for profit is not consistent with the principles of co-operative banking, and that this concession, which was given to Co-operative Societies to help them in their business transactions, should not be made into a --

commission

commission business by itself. It was to discountenance this possible abuse that the Government of India suggested in their circular that auditors of Co-operative Societies and Banks should be instructed to check such transactions to prevent an abuse of this privilege, a suggestion which the Conference has itself endorsed in paragraph (iv) of the resolution.

4. With regard to Resolution No.23, I am to enquire whether the Local Government (you) support the proposal that the tenth all-India Conference of Registrars of Co-operative Societies should be held in 1928, whether they (you) consider Simla a suitable centre, and whether they (you) have any suggestions to make regarding the present organisation of the Conference and the method of representation. If there is a general desire on the part of the local Governments for a Conference in 1928, the Government of India would welcome it, but they cannot assume any financial liability on account of the travelling or contingent expenses of the provincial delegates who may attend.

I have etc.,

Sd./- M.S.A. Hydari

Under Secretary.

No.1563-Agri.

Copy forwarded to the Foreign and Political Department, for information.

By order,

Sd./- M.S.A. Hydari,

Under Secretary.

---:O:---

"C O P Y"

REGISTRAR, RESIDENT'S OFFICE.

APP. F. VI. Gl.]

SUBJECT.....

.....

.....

Section C.S.

File No. 36-26

Seria No. 4

No. D. 2779 & 2819

Encls One & 5 books

Diary No. of letter replied to.....

To The Regr A.C.S.

General and Revenue Secretariat

( )

the *192*

Sir,

With reference to the correspondence ending with your letter No 5867 dt 29/5/26 re: the 9th confce of Regrs A.C. in India, I am directed to forward herewith five copies of the proceedings of the confce as also a copy of letter No 1562 Agri. dt 17/8/26 from the Govt of India, for information and to request that

Date of issue 21-10-26

Signed by H.S. V. Khanzode

List of enclosures.....

Copied by.....

Examined by.....

over

a report with special reference to the last para of the letter may be sent at an early date.

I have etc.

for Secy. to Govt. –
Dev. Depts
8/10/26

9.10.26

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 29th October 1926.

No. 9434 Encls: 1

121.A-1905

2474 Pol. 518

G.S.36-2-5

GEN. & REVL. SECTT. BR. 29. OCT. 1926 POL. SECTION.

A copy of the marginally* noted letter, ~~with enclosure~~, is forwarded with compliments, to the ~~Chief~~ Secretary to the Government of H. H. the Maharaja of Mysore, General Department, in continuation of memorandum from this office No.8386, dated the 28th September 1926.

* No. 1881-Agri. dated the 30th September 1926 from the Government of India, Department of Education, Health and Lands.

for *Secretary to the Resident.*

A.S.B.

P. O. 758. R. O. 25.—2,000.—~~2-10-1925~~.—R. P. B.

Letter No.1881-Agri., dated the 30th September 1926 from the Under Secretary to the Government of India, to all Local Governments and Administrations (Except Baluchistan).

Proceedings of the Ninth Conference of Registrars of Co-operative Societies, 1926.

In continuation of the circular letter from this Department No.1562, dated the 17th August 1926, I am directed to communicate the following observations of the Government of India on Regulations 3 and 5 passed by the Ninth Conference of Registrars of Co-operative Societies which was held at Bombay in January 1926.

2. Resolution 3. Exemption from Income-tax and Super-tax. This resolution is to some extent based on a misunderstanding. Under the Finance Department (Central Revenues) Notification R.Dis. No.291-I.T/25, dated the 25th August 1925, a copy of which was forwarded to the local Government / Administration with this Department endorsement No.1222-A, dated the 19th September 1925, the profits of Co-operative Societies have already been exempted from both income-tax and super-tax. The only portion of their income which is liable to these taxes is that derived from securities and investments held by such societies. Since the investments held by a society in the shares of another society or of a central bank are already exempt from income-tax the resolution applies only to investments outside the co-operative movement and the Government of India regret that they are unable to exempt income from such investments from either tax. With regard to the recommendation of the Conference that exemption from income-tax be granted in a manner which would ~~effectively~~ ensure its effectiveness, all that is necessary in the matter of the existing exemption is for Registrars of Co-operative Societies to draw the attention of Societies to the instructions on page 113 of the Income-tax Manual. If Societies apply to the Income-tax Officer concerned, they will get certificates which will authorise the persons paying the interest not to deduct tax at source.

3. Resolution 5. Relations with the Imperial Bank of India. Part (1) calls for no comment as the Imperial Bank of India is now granting facilities on a considerable scale to co-operative banks on the security of the promissory notes of village societies and is always ready to consider any definite proposals for an extension of the business which may be put before it by the Registrars. The Government of India understand that in no case does the Bank charge half interest.

The subject of Part (2) of the resolution is one for settlement between co-operative societies and the Imperial Bank of India.

The suggestion contained in part (3) of the resolution does not commend itself to the Government of India meaning as it does that Co-operative Banks would place funds with the Imperial Bank at interest when neither they nor the Bank could utilise them and withdraw the funds when a demand arose. With regard to the last part of the resolution in which the Conference ask for the assistance of the Imperial Bank in the floatation of debentures by Provincial and Land Mortgage Banks, I am to say that each such case must be considered on its merits and therefore that it should be left to local negotiation with the Agents of the Imperial Bank in the Provinces.

---:ooo:---
" C O P Y "

REGISTRAR, RESIDENT'S OFFICE.

A.S.B.

No. 1859 C/1

DEPARTMENT OF CO-OPERATION.

GOVERNMENT OF MYSORE.

Tel. Address:
"CO-OPERT"
BANGALORE

2,372 OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES
IN MYSORE.

Dated Bangalore, 30th October 1926.

FROM

K. H. RAMAYYA, ESQ., B.A., BAR.-AT-LAW,
REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE, BANGALORE.

GEN. & REV. SECTT. BR 1 - NOV. 1926 G. D. SECTION

GEN SECTT. 1-NOV 1926 INDUSTRIES & COMMERCE BRANCH.

To.

C.Ranganatha Rao Saheb, Esq., B.A., B.L.,
Secretary to Government of Mysore,
Development Departments, Bangalore.

Sir,

I have the honour to acknowledge with thanks the receipt of five copies of the Proceedings of the 9th Conference of Registrar of Co-operative Societies in India and to state that the idea of holding the 10th Conference of the Registrars in 1928 at Simla or any other convenient centre, as may be determined by Government of India is a commendable one and may be accepted by our Government. The method of selecting both Officers and non-Official representatives to the Conference, as adopted at the 9th Conference, is a ri one and it may be followed in future also.

I have the honour to be,
Sir,
Your most obedient servant,

K H Ramayya

Registrar.

Sm

APP. F. VI. Gl.]

Two dft(s)

SUBJECT.....

Issue & Submit.

.....

.....

Section : C-S.

File No. 36-26

Serial No 7

Diary No. of letter replied to.....

No. D 39558 29/11/26

Palace

To

The Regr of C.S.

General and Revenue Secretariat

( )

the *192*

Sir,

With reference to the correspondence ending with your letter No 1859 CS. d 1/11/26 about the proceedings of the 9th confce of Regrs of Coop. Societies in India I am directed to forward herewith for information copy of letter No 1881-Agri d 30/9/26 from the Govt of India and to state as follows regarding the resolutions

Date of issue 29.11.26

Signed by [illegible]

List of enclosures.....

Copied by.....

Examined by.....

over

WD 01265—GPB—31,000—24-12-25

13

referred to as being
within the jurisdiction
of Local Courts, in para
2 of the Govt of India
letter dated 17/8/26
copy of which has already
been sent to you :—

With regard to Resol^n 4
it may be intimated
whether there are any
Societies in the State
which are in a position
to give long term loans, to
undertake the liquidation
of old debts.

Regarding Resol^n 9 you
may take necessary
action in the matter.

As regards Resol^ns 10 & 11
the prospects of starting
Industrial Societies
on the lines recommended
may be examined and a
report sent to Govt early

14

G. R. S. G/33].

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

In connection with the Borrowing powers of Societies (Resol^n 17) whether any definite proportion has been fixed between total assets & maximum loans in the case of different Societies in the States, & if not whether it is desirable to do so, may be reported

Regarding Resol^n 18 a report may be sent as to how the overdues of principal & interest are calculated here & whether the Resolution may not be accepted if it is not already in force and whether extensions of time are given for payment of interest

may be examined and a report made to Govt.

WE 2230—GPB—1,00,000—23-7-20

15

As regards Resol^n 19, a copy of the Bombay ~~Co-op~~ Societies Act 1925 may be sent to Govt with your opinion in the matter of the liability of committee members and a report as to how the recommendations compare with the present practice.

Lastly with refce to Resol^n 20, a report may be sent up as to whether there are any Societies of the A & B class & whether Societies can be classified as recommended.

An early reply is solicited.

Yours etc

W 23/11 Reply to Govt
Hdb 20/11/26. Dep. Deputy

Govt 24.11.26

APP. F. VI. G1.]

Two dfts 16

SUBJECT.....

.....

.....

Section C-S.

File No. 36-26

Serial No. 8

Diary No. of letter replied to.....

No. fol. 517

To

The Secy to the Hon'ble the Resident in Mysore

General and Revenue Secretariat

( )

the *192*

Sir, With reference to your memo No 8386 dt 28/9/26 forwarding 12-1 A-1905 Govt of India letter dt 17.8.26 regarding the resolutions passed at the 9th Confce of Regrs of C.S. held at Bombay in Jan-1926, I am directed to state that H.H.'s Govt agree that Imla in the South be a suitable centre for holding the 7th All-India Conference of Regrs of C.S. in 1928 and that the

over

Date of issue 9-12-26

Signed by Wm C. R. Saheb.

List of enclosures.....

Copied by.....

Examined by.....

WD 01265—B—31,000—24-12-25

Existing
~~present~~ organisation
of the conference requires
no change for the present.
. As regards the mode
of representation, I am to state that
H.H.'s Govt will be deputed
both officers and non-
official gentlemen, at Govt cost.
~~will be deputed to the~~
~~Conference at Govt cost.~~

I have etc.

Secy to Govt
Dev. Depts
9/11/26

VS

No. 3755 CS.

DEPARTMENT OF CO-OPERATION.
GOVERNMENT OF MYSORE.

Tel. Address: "CO-OPERT" BANGALORE

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE.

4322

Dated Bangalore, 14th February *1927*

15

FROM

K. H. RAMAYYA, ESQ., B.A., BAR-AT-LAW,
REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE,
BANGALORE.

To

D 5706

N.Rama Rao, Esquire, B.A., B.L.
Secretary to Government,
Development Departments,
Bangalore.

CO-OP. & REV. DEPTT. RECD. 16 FEB. 1927 DEVELOPMENT BRANCH.

CS 86-26-10

Sir,

With reference to your letter No. D.3759/CS, 36-26/7 dated the 29th ultimo, re: the action to be taken on the resolutions of the 9th Conference of the Registrars of Co-operative Societies in India, I have the honour to state as follows:-

With regard to resolution No.4 relating to the liquidation of old debts, I have to state that it is - only societies that borrow from the Central Banks that grant loans to members for long periods for discharging prior indebtedness. Some of the bigger societies that have collected a working capital of over Rs.25,000/- also lend for this purpose without any loan from the Central Banks, but the period of the loan is limited - from one to two or three years. For completely freeing the Agriculturists from all their prior indebtedness, - it is very necessary that loans should be given for long periods at a cheap rate of interest, and the loans should be ~~xxxxx xxx xxxx~~ made repayable in easy annual instalments. This work could be successfully undertaken by the establishment of a number of Land Mortgage Banks with

1) The existing Societies are not qualified to take on this work on any appreciable scale, The instn of L.M. Banks has just been inaugurated. The results of that Scheme may be awaited

adequate concessions from Government for their proper working. Our Central Banks are also doing this work to a limited extent, as their finances are very inadequate to meet the demands of all the members of rural societies. They grant loans for periods varying from 5 to 10 years at rates of interest of 7½ to 9½ per cent, and in lean years extensions of time are also granted. From the proceedings of the Conference, it will be seen that the Central Banks are required to invest only a portion of their funds for the purpose of helping villages societies in the redemption of old debts, their chief function being the promotion of facile credit for all the members of societies. Under these circumstances, none of the existing societies are in a position to undertake this work.

Regarding the resolutions on subjects Nos. 10&11 Viz., Co-operation amongst weavers and industrialists, I have to state that this subject was discussed thoroughly at the last Provincial Co-operative Conference held at Mysore during the last Dasara, and the conference was of opinion that substantial results could be achieved by organizing a Central Stores for the supply of yarn and raw materials to all the weavers' Co-operative Societies in the State and also for the sale of their manufactured articles, and a special Committee consisting of the marginally noted ~~following~~ gentlemen was appointed by the conference, with a view to consider the subject in all its aspects and draw up a scheme of work. A meeting of this committee was held on 25-12-1926 in the Office of the Director of Industries and as some further statistics had to be collected in the light of the discussions, it had to be adjourned. When the committee comes to a final decision as to the lines on which the Central depot is to be developed, suitable action will be taken to induce all weaver societies to

1. Director of Industries
2. ~~and~~ President, Propagandist Institute.
3. Registrar of Co-operative Societies.
4. D. Kongadiappa
5. D.A. Adinaraya-nayya.
6. Kudrayya of Malur with power to add.

A) The principle of the All India Co-op. Conf^a resol^n, is generally acceptable. The extent to which financial assistance can be secured by the Govt

get their raw materials through the depot and sell their finished products also through the depot, thus avoiding the middlemen to whom alone a large percentage of the profits go at present.

The resolution on subject No. 17 deals with the maximum borrowing power of unlimited societies with reference to the total assets of members. No definite proportion has so far been fixed in this State either in the limited or unlimited liability societies. The creditworthiness of unlimited societies is fixed, not with reference to its working capital but on the total amount of the properties which the borrowing members are willing to offer as securities for the loan. The limited societies manage their business with the help of the deposits attracted by them, and they do not generally resort to outside borrowings except perhaps for a small amount of cash credit.

The resolution of the conference that the maximum borrowing shall not exceed 12 times the owned capital (share capital and reserve fund) is all right, and I shall issue necessary instructions to societies to give effect to it immediately.

Regarding resolution 18, I have to state that the procedure adopted for calculating overdues in our State is the same as the one given in (b), (c), & (d) of the resolution of the Conference. The resolution of the Conference is comprehensive, and it may be accepted in its entirety.

The opinion of the Conference was that provisions similar to those contained in Section 50 A and 60 of the Bombay Co-operative Act 1925 should be inserted in all Co-operative Acts regarding the liability of the Committee members, past or present, for misfeasance and breach of trust in relation to the society. These provisions are very necessary in order to fix a real responsibility on

the committee members. Some of the societies in our State are very badly conducted by the committee members and there is no penal provision in the Co-operative Societies' Regulation to punish them for their deliberate mismanagement except the winding up of a society. The Department can exercise better disciplinary control over the societies, if such penal provision is embodied in the Mysore Co-operative Societies Regulation. The limit of working capital of Rs. 50,000/- mentioned in (a) for societies may be reduced to Rs. 10,000/- in our State, so that, all societies with a working capital of Rs. 10,000/- and over may be made to work in a strictly businesslike manner.

Resolution 20 requires classification of societies into 4 classes viz., A,B,C & D. Hitherto, no such classification has been made in our State. During the next year, this classification will be adopted and the results printed in the remarks column of the list of societies.

I have the honour to be,
Sir,
Your most obedient servant,

K H Ramaiya

Registrar.

5) The Reg's view is acceptable. He may be requested to incorporate this in the set of amendments to the Mys Co-op Regn & Rules which he has promised to submit early.

UP 7

6) yes This suggestion may be accepted.

UP 22/4

P. F. VI. 61.]

SUBJECT.....

.....

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Section C. S.

File No. 36-26

Serial No. 11

No. D 7365 (Misc)

Diary No of letter replied to.....

To

The Regr of C. S.

General and Revenue Secretariat

( )

the *192*

Date of issue 5. 3. 27

Signed by Mr. V. V.

Sir,

With reference to correspondence ending with your letter no 3795 CS. dt 15/2/27 re: resolutions passed in the 9th Conf^ce of the Regrs of C.S. in India I am directed to forward herewith for your info a copy of circular no. 50 R. Dis. no. 988-I.T./26 dt 16/12/26 from the Secy Central Board of Revenue regarding exemption of Coop. Societies from Income Tax & Supertax

over

If I in Cuttack file I.T. 12-26-12

List of enclosures.....

Delhi,

Copied by.....

Examined by.....

WD 01265—GPB—31,000—24-12-25

v3

I to request that a copy of the Bombay Coop. Societies Act, 1925, called for in this office letter No D.3759/C.S. 36-26-7 d 29/4/26 may be arranged to be sent at an early date

Yours etc.

LW 26/2

For Secy to Govt

Dev. Depts.

KHB 25/2/27.

Urgent.

24

No. 4269 ch — 41 Book

Tel. Address:
"CO-OPERT"
BANGALORE

DEPARTMENT OF CO-OPERATION.

GOVERNMENT OF MYSORE.

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE.

Dated Bangalore, 9th March *192*7.

10.

FROM

K. H. RAMAYYA, ESQ., B.A., BAR-AT-LAW,
REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE,
BANGALORE.

GEN SECRETARIAT 5833
11 MAR 1927
DEVELOPMENT BRANCH.

To

N.Rama Rao, Esquire, B.A., B.L,
Secretary to Government,
Development Departments,
B a n g a l o r e.

11/3/27

11/3

C.S. 36-26-12

Sir,

With reference to your letter No. 7365/C.S. 36-26-11 dated 5-3-1927, I have the honour to forward herewith for your reference a copy of the Bombay Co-operative Societies Act 1925.

Regarding the insertion of a provision in our Regulation with regard to the liability of Committee members, past and present, for misfeasance and breach of trust, I have already given my - opinion in my letter No. 3795 C.S. dated 15-2-1927.

I have the honour to be,
S i r,
Your most obedient servant,

M. S. Swamy
Personal Assistant
for R e g i s t r a r. (absent on tour & station).

10/3/27

52439

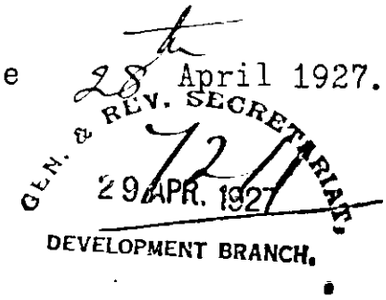
C.S.36-26-2 Pol. 1216

13

25

No. 3749 Ei-1
121.A/1905

Bangalore, the 28 April 1927.



Major K.A.G. Evans Gordon,
SECRETARY TO THE RESIDENT IN MYSORE.

To

The Secretary to the Government of Mysore,
General Department.

Subject :- PROCEEDINGS OF THE NINTH CONFERENCE OF REGISTRARS OF CO-OPERATIVE SOCIETIES IN INDIA.

Sir,

With reference to your letter No.Pol.296/C.S.36-26-2, dated the 24th September 1926, I am directed to forward a bill for Rs.44/7/0 being the cost of 12 copies of the above publication inclusive of packing and other charges and to request that arrangements may kindly be made to remit the amount direct to the Manager, Government of India Central Publication Branch, Post Box No.2078, Calcutta.

I have the honour to be,
Sir,
Your most obedient servant,

K Evans Gordon

Major.
SECRETARY TO THE RESIDENT.

No.

Copy forwarded to the Manager, Government of India - - Central Publication Branch, Post Box No.2078, Calcutta, for information, with reference to his letter No.Dist.2C/1835, - dated the 21st April 1927.

Sd/- K. Evans Gordon

Major
SECRETARY TO THE RESIDENT.

A.S.B.

52438

Pol. 1215

Cs. 36-26-16

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 28th April 1927

No. 2747 Encls. /
121.A/1905

GEN. & REV. D. 28 APR 1927 G. D. SECTION

GEN. [illegible] 12/6 [illegible] DEVELOPMENT BRANCH.

A copy of the marginally* noted letter, ~~with enclosure~~, is forwarded with compliments, to the Chief Secretary to the Government of H. H. the Maharaja of Mysore, General Department, for information, in continuation of memorandum from this office No. 8386, dated the 28th September 1926.

*No. 789-Agri., dated the 14th April 1927 from the Government of India in the Department of Education, Health & Lands.

Major.
Secretary to the Resident.

P. O. 758. R. O. 25.—2,000.—2-10-1925.—R. P. B.

Letter No.789-Agri., dated the 14th April 1927, from the Under Secretary to the Government of India, - Department of Education, Health and Lands, to all Local Governments & Administrations (except Baluchistan).

Resolutions 7 and 8 passed by the Ninth Conference of Registrats of Co-operative Societies held at - Bombay in January 1926.

In continuation of the Circular letter from this Department No.1562-Agri., dated the 17th August 1926, I am directed to say that as the response to the appeal issued by the Preliminary Committee to the various Co-operative institutions for subscriptions towards a -- Guarantee Fund for the publication of an All-India Co-operative Journal has been discouraging, the Government of India have decided not to proceed, for the -- present, with this proposal, or with the one to refer the suggestion to constitute an All-India Co-operative Information Bureau, to the permanent Committee of Control proposed for the All-India Co-operative Journal.

---:oOo:---

" C O P Y "

REGISTRAR, RESIDENT'S OFFICE.

A. S. B.

APP. F. VI. Gl.]

28

SUBJECT.....

.....

.....

Three dfts (3)

Section C.S.

File No. 36-26

Serial No. 15

No. D 10235 & 2355 Enclosure

Diary No of letter replied to.....

To

The Regr of C.S.

General and Revenue Secretariat

( )

the *192*

Sir, I am directed to forward herewith for your infn a copy of letter No. 789/Agri. d 14/4/27 from the under Secy to the Govt of India, Dept. of Educn. Health & Lands regarding resolution 7 & 8 of the 9th confce of the Regrs of Coop. Societies in India.

Date of issue 23-5-27

Signed by

I have etc

WD 17/5

Asstt Secy.

List of enclosures.....

Copied by.....

Examined by.....

10/5 1927

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat
( )
the 192

Date of issue 23.5.27

Signed by

payment has since been arranged thro' cumpr to Govt. entd V-S. 27/5/27.

List of enclosures.....

Copied by.....

Examined by.....

Three offs (2) Section C-S.
File No. 36-26
Serial No. 16
No. D 10260 8/23/27
~~(B 1st 7.27)~~

To
The Manager,
Govt of India central
Publication Branch,
Post Box No. 2078,
Calcutta.

Sir, As desired by the Secy to the Hon'ble the Resident in Mysore, in his letter no 3749 121.A/1905 d 28/4/27, I am directed to send you herewith a Draft/Rs 4.4/70 (Rupees forty four annas Seventy) only being the cost of twelve copies of the proceedings of the 9th cmtee of the Repts of C-S. inclusive of packing & other charges

over

3° I am to request that the ~~forwarded~~ / Receipt of the amount may kindly be sent acknowledged a Hornpal for and / Receipt for the amount ~~acknowledged~~. Sent for Report

I have etc.

17/5

Exempt Secy.

10/5/27.

APP. F. VI. Gl.]

SUBJECT.....

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Section C - S

File No. 36-26

Serial No. 57

No. D 10588 dt 24/5/27

Confidl

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *192*

Date of issue 28.5.27

Signed by.....

To

The Comptr to Govt

Sir, I am forwarding herewith a copy of letter no D 10241/C-S-36-26-16 dt 23/27-5-27 to the Manager Govt of India central publication Branch, Post Box no 2078, Calcutta. I am directed to request that very early arrangements may be made for the payment of Rs 4471- the amount to the Party. I am to state that out of this amount, a sum of

over

List of enclosures.....

Copied by.....

Examined by.....

32

Rs 17/8/- may be debited to the contingencies of the office of the Regr of C.S. & the balance of Rs 26/15/- to the G.R.S. contingencies.

The action taken may be kindly reported for the information of Govt.

& have etc.

27.5.27

Dev. Secy.

copy to the Regr of C.S. NDD 10585 dt 28/5/27 Encl ack

" The Office Branch NDD 10590 dt 28/5/27 Encl

11 6 27

No. 1990 TADA

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Bangalore, dated 9th June *192 7.*

From 11/6

S. SHAMANNA, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

GEN. & REV. SECTT. 8488 11 JUNE 1927 DEVELOPMENT BRANCH

To

N. Rama Rao, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Development Departments, Bangalore.

Cs. 36-26-8

Sir,

With reference to your letter No.D.10588/Cs 36-26-7 dated 28th May 1927 regarding the payment of Rs44-7-0 to the Manager, Government of India Central Publication Branch, Calcutta, I have the honor to request that bills for Rs26-15-0 and Rs17-8-0 duly countersigned by the Chief Secretary and the Registrar, Co-operative Societies with necessary stock certificates may kindly be arranged to be sent for audit and payment to the party.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Comptroller.

MSR

APP. F. VI. Gl.]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat
( )
the *192*

Date of issue 14/6/27

Signed by Hon. C.C.

List of enclosures.....

Copied by.....

Examined by.....

Section C.S.

File No. 36-26

Seria No. 19

No. D 54 (encl 1)

To The Regr of C.S.

Sir,

In continuation of this office letter no D 10589/GS 36-26-17 d 28/5/27, I am directed to forward herewith for necessary action a copy of letter no 1990 TA D A d 9/6/27 from the Comptr to Govt regarding the payment of Rs 14-7-0 to the Manager, Govt of India central publication Branch Calcutta.

I have etc.

No D 53-T/14/6 12/6 Lc cy; D Govt Depts for necessary action. Copy to the chief Sectt/in continuation of letter no D. 10590/C.S. 36-26-17 d 28/5/27.

B. O.

12/6 Govt Depts Lc

P. T. C

WD 0562—GPB—31,000—17-8-25

35 No D 5-6-8 14/6/27

Copies of the above to the Comptr with refce to his letter No 1e1 e1 0-TADA of 9/6/27 with the request that arrangements may kindly be made for the prompt payment of the amount to the party pending the receipt of the information reqd in his letter with advertance.

B. O.

12/6 Dy Secy.

KAG
12/6/27.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GEN. & REV. SECRETARIAT 20 1 JULY 1927 DEVELOPMENT BRANCH.

No. TAD.A.2083. 1177 Comptroller's Office, Bangalore,

Dated the 28th June 1927.

To

The Secretary to the Government of Mysore,
Development Department,
Bangalore.

C.S. 36-26-20

Sir,

In reply to your communication No.56/CS.36-26 Camp. Mysore 14th idem, I have the honour to state that arrangements will be made for the prompt payment of Rs.44-7-0 to the Manager, Government of India Publication Branch, Calcutta on receipt of bills from the Registrar of Co-operative Societies and the Chief ~~Court~~ Secretary.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Comptroller.

S/1328/6

U.

APP. F. VI. Gl.] Issue & Supdt. Stationery 37

SUBJECT.....

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Section C - S.

File No. 36 - 26

Serial No. 21

No. D 49 B 4/7/27

Enclose

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

the *192*

To The Comptr

Date of issue 4.7.27

Signed by M P. H E

Sir,

With ref ce to your letter no T A D. A - 208.3 of 28 6/27 ~~reporting~~ stating that the payment of Rs 44/7/- to the Manager Govt of India central publication Branch, will be made on receipt of bills from the Rep of C - S. of the Chief Secy Calcutta, I am directed to forward herewith for Rs 44/7/- the bill in original received from the Govt of India central publication Branch, for kindly arranging payment

List of enclosures.....

Copied by.....

Examined by .....

over

38

immediately
pending receipt of the
necessary Stock certificates
from the Chief Secy of the
Regr of C-S.

& Leave etc

for
4.7.27

NOD 50 of 4/7/27 to Dept Secy.
Copy to the Office Branch
for kindly furnishing a
Stock certificate, in continuation
of ~~letter~~ memo No D55/C-S.36-26-19 d 14/6/27

B-O.

for
4.7.27

for Dev. Secy.

NO D. 51 of 4/7/27
Copy to the Regr of C.S.
for sending a Stock certificate,
in continuation of this office.
letter No D 54/C-S. 36-26-19 d 14/6/27.

B-O

for
4.7.27
for Dev. Secy.

4/7/27.

Form No. C. P. B. 61.

Please quote number and date of this letter in reply and address to :—
THE MANAGER,
GOVERNMENT OF INDIA
CENTRAL PUBLICATION BRANCH, Post Box 2078, Old Imperial Secretariat Buildings, 3, Government Place, West, Calcutta.

Telegrams : BOOKIND. *Telephone Regent* 591.

GOVERNMENT OF INDIA
CENTRAL PUBLICATION BRANCH
OLD IMPERIAL SECRETARIAT BUILDINGS: CALCUTTA
POST BOX No. 2078.

SALES DEPOT :
GOVERNMENT OF INDIA
CENTRAL BOOK DEPOT,
8, Hastings St.
CALCUTTA.
Telephone : *Regent* 593

No. Ac-23/148

The 30th June, 1927.

GEN. & REV. 12 SECRETARIAT,
5 JULY 1927
DEVELOPMENT BRANCH.

FROM

THE MANAGER,

F.S. 36-26-22

Refer to yr letter 5/7/27

To

The Secretary to the Government of
H. H. the Maharaja of Mysore,
Development Departments, Bangalore.

Sir,

With reference to your letter No. D.10240/C.S.36-26-16, dated 23/27-5-27, I have the honour to inform you that the sum of Rs. 44/7/- for the supply of Government of India publications, does not appear to have been received in this office from the Comptroller of the Government as stated therein. The amount may kindly be remitted at an early date quoting this office voucher number and date with necessary particulars.

I have the honour to be,
Sir,
Your most obedient servant,

Offg. Manager.

The connected papers are put up below. A draft letter forwarding a copy of its letter to the compt ^ is put up for approval & other orders.

5/7/27.

R.P.

APP. F. VI. Gl.]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *192*

Date of issue 6.7.27

Signed by M P H.a

List of enclosures.....

Copied by.....

Examined by.....

Section C-S.

File No. 36-26

Seria No. 23

No. P159 dt 6/7/27

To The Comptroller

Sir,

In continuation of this office letter no. Dhq/C-S. 36-26-21 dt 6/7/27 regarding the payment due to the Manager, Govt of India Central publications Branch, Calcutta, I am directed to forward herewith copy of letter no AC. 23/1480 dt 30/6/27. from the said Manager and to request you to be so good as to make immediate

over

WD 0562—GPB—31,000—17-8-25

4!

arrangements for
the payment of the amount.
The voucher No. and date of
payment may kindly
be intimated for the
info[n] of Govt.

I have etc

Dev. Secy.

5/7/27.

C. O. 42. Gl.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

184

No. 42 TADA ~~27 M.C.~~

Bangalore. Dated 11th July 192 7.

GEN. & REV. SECRETARIAT 345 12 JULY 192 DEVELOPMENT BRANCH.

FROM

S. SHAMANNA, ESQ., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

To

C.S. 36-25-24

N. Rama Rao, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Development Department, Bangalore.

SIR,

~~In returning herewith~~ Referring to triplicate, the invoice for R$44-7-0 received with correspondence ending with No.D.159 C.S.36-26-23 dated 10th July 1927 in the matter of payment of R$44-7-0 to the Government of India Central Publication Branch, Calcutta, I have the honor to state that the triplicate bill sent has neither been signed nor countersigned. The invoice is dated April 1927 and the books must have been received sometime in April 1927 or May 1927. The cause of the delay in taking them to stock is not understood. I request that you will be so good as to obtain and send the original bill with the stock certificate.

To avoid further delay payment has been authorised, the charge being debited to "Library Charges" of the Secretariat.

I have the honor to be,
Sir,
Your most obedient servant,

V. Narayana Iyengar

For Deputy Comptroller.

2/13/11.7

MSR

C. O. No. 22
Gl.

In reply please quote
No.....

N.T. 286. 104 147 Rev 15-2-27

N.T 8 43

OFFICE OF THE COMPTROLLER,
MYSORE GOVERNMENT.
15 JULY 1927
REV. SECRETARIAT
DEVELOPMENT & AGRI.

Bangalore, dated the 9. 7. 192.. 425-

MEMORANDUM OF PAYMENTS TO FIRMS ARRANGED BY MEANS OF BANK DRAFTS.

Secretariat Deptt G.S. 36-26-25

As requested by the Secretary in his No. 159 dated 6/7/ 192 7

Name and Address in full of Payee Manager Govt Central Press
Central Publication Branch Calcutta

Place where payment is desired.... Calcutta

Amount of draft Rs..... Rs 44 | 7 |

Bank's Commission Rs.....

On account of-Bill No.....dated the.....192...., for supplies made to Proceedings of 15th Local Conference

Stamped/Unstamped receipt is required to be *sent quoting the number at the top.*

2) Charges have been debited to 12(4) Library Items. Receipt of Contingencies

To

The Secretary
Secretariat Deptt
Bangalore

for Comptroller

WE 0621—GPB—20 books of 100 pages each—9-9-25

APP. F. VI. Gl.]

UBJECT.....

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.....

2 copies
(1)

Section C - S
File No. 26-2-6
Serial No. 26

No. D.3611 & 11/7/27

Diary No. of letter replied to .....

General and Revenue Secretariat
( )
the *192*

To The Comptroller.

Date of issue 20.7.27

Signed by M. O. Ire

Sir,

With ref^ce to your letter No 42 FADA d 11/7/27 & Memo of payment No. N.T. 286 d 9/7/27, in the matter of payment of Rs 44/7/- to the Govt of India central Publication Branch, Calcutta, I am directed to state that the only bill i.e. the triplicate invoice received in this office has been sent

List of enclosures.....

Copied by.....

Examined by .....

over

WD 0562 -GPB—31,000—17-8-25

to you already & there is no other bill. The stock certificate for Seven Works kept in the G.R.S. has been forwarded to you with the Secy's letter No. 0383/G.S. dt. 27/7/27 and that for the ~~five~~ four other works may be obtained direct from the Regr of C.S. if ~~not~~ sent already

As regards ~~the~~ debiting the expenditure, I am to kindly invite your attention to this Office letter No D. 10588/C.S. 36-26-17 dt 28/5/27.

I have &c.

Dy. Secy.

28.7.27

27/7/27

APP. F. VI. Gl.]

UBJECT.....

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.....

Section C - S.

File No. 3-6-26

Serial No. 27

No. D. 3012 Q 20/9/27

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

the *192*

Date of issue 20-9-27

Signed by.....

List of enclosures.....

Copied by.....

Examined by .....

To

The Regr of C-S.

Sir. With ref^ce to your letter No. 37 95 CS. dt 15/2/27 re action to be taken on certain resolutions of the 9th Conf^ce of the Regrs of C-S. in India, I am directed to enquire whether at any time there was/am understanding that no member of an urban Society should borrow more than 50% of his assets & whether the total borrowing

over

47
power of a Society was
formerly fixed at
30 to 40 % of the assets
of its members and
whether the practice
~~as the above two items~~ has since
been changed.

I am also to enquire
whether the practice of classifying
~~of Societies~~ as "very good",
"good", "fair" & "bad" as can
be seen from a reference to
some of the older reports
has been ~~altered~~ given up.

A very early reply
is solicited.

I have etc.

Sir
Reg
for Dep. Secy.

HMB
19/9/27

No. 2179

DEPARTMENT OF CO-OPERATION.

GOVERNMENT OF MYSORE.

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE.

Tel. Address: "CO-OPERT" BANGALORE

GEN. & REV. SECRETARY 346.0

25 OCT. 1927

DEVELOPMENT BRANCH.

Dated Bangalore, 19th October 1927.

FROM

K. H. RAMAYYA, ESQ., B.A., BAR-AT-LAW,
REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE,
BANGALORE.

To

C.S. 36-26-28

N.Rama Rao,Esq.,B.A.,B.L.,
Secretary to Government of Mysore,
Development Departments, Bangalore.

Sir,

With reference to your letter No.D.3012/C.S.36-26-27 dated 20th September 1927 re: the maximum credit allowed to members of Unlimited Societies, I have the honour to state that all rural societies with Unlimited liability have a byelaw to the effect that the maximum amount of loan that may be given to any member should be 50 to 60 per cent of the value of his assets and their byelaw is strictly enforced by them. The Apex Bank also lends money to societies up to 50 per cent of the assets of their members.

The rural societies have also got a byelaw that the Panchayet members may borrow from outside to such extent as may be fixed by the society i.e., the Generaly Body of members, from time to time, with the sanction of the Registrar. Usually, all the members of a society do not borrow, and as such, the loan raised by a society will be a small fraction of the total assets of its members. There was at no time any hard and fast rule that the borrowing power of a society should be 30 to 40 per cent of the assets of members.

With regard to the classification of societies, I have to state that no uniform standard was observed in showing societies as very good, good, fair, bad etc., in the list of societies printed by the Department every year. The classification was merely according to the impressions gathered by the Inspectors in charge of societies, and as it was found by inspections later, of the Assistant Registrars and the Registrar, that some of the societies classed as good were not so, the arbitrary method of classification was --

P.T.O.

was given up.

I have the honour to be,

Sir,

Your most obedient servant,

K H Ramaya

Registrar.

Proceedings of the Govt. of H-H.
the Maharaja of M y s o r e.

**

Read :-

Correspondence ending with letter No.3795 C.S. dated 15th Febry. 1927, from the Registrar of C.S. furnishing his opinion re the action to be taken on certain resolutions of the 9th Conference of the Registrars of Co-operative Societies in India.

(The Resolutions to be printed as an appendix to this order).

Order No.D. 5765— /C.S. 36-26-29
Dated, Bangalore 15/11/192

Liquidation of old debts (Resln. No.4).

The Registrar reports that the existi[ng] Societies in the State are not qualified to undertake this work on any appreciable s[cale]. The establishment of Land Mortgage Banks has just been sanctioned and Govt. are of opini[on] that the results of that scheme might be awaited.

Co-operation amongst weavers and industrialists (Resln. Nos. 10 and 11).

2 The extent to which financial assistance can be rendered by Govt. necessarily depends on the availability of funds.

The Registrar reports that a special Committee was appointed in October 1926 by the 13th Mysore Provincial Co-operative Conference to consider this subject in all its aspects and draw up a scheme of work. The Registrar of C.S. is requested to submit for the c[onsideration] of Govt. the decision of the Committe[e]

3 . The Conference have recommended that the determination of the proportions which the maximum borrowing powers of an unlimited liability Society should bear to the total assets of the members, should be left to the discretion of each local Government. The Registrar states that no definite proportion has so far been formally RR fixed in Mysore and that the limit of the borrowing powers of unlimited liability societies is fixed not with reference to the working capital, but with reference to the total securities offered by the borrowing members. Govt. observe that, in the case of societies with unlimited liability the entire assets constitute the security for borrowings. The Registrar is requested to report for the information of Govt. the principle on which the limits of the borrowing powers of unlimited liability Societies are now determined in practice.

Borrowing powers (Resln.17).

but that in actual practice borrowing powers of banks are limited to 50 to 60 p.c. of their assets and that only some societies, to about the same figure. Govt think that the practice of fixing borrowing powers with reference to working capital should be permitted. Banks can borrow more than 30 to 60 p.c. of their working capital by rediscounting the bills in the hands of their members. RR

The Registrar's proposals to issue instructions to limited societies to fix their maximum limit of borrowing at 12 times their owned capital (share capital plus reserve fund) is approved; but in practice this limit should be seldom reached, and never exceeded.

4. The procedure adopted in the State is the same as that indicated in the Resolution and Govt. accept the Resolution, in its entirety.

Calculation of overdues (Resln. 18).

Liability of Committee Members (Resln. 19).

5. The Registrar states that the Department can exercise better disciplinary control over the Societies if penal provisions similar to those in the Bombay Co-operative Societies Act, 1925, are embodied in the Mysore Co-operative Societies Regulation, the limit of working capital mentioned in Section 60 (a) being reduced to Rs.10,000/- Govt. accept the Registrar's view and req him to incorporate the modified provision in the draft amendments to the Mysore Co-operative Societies Regulation and Rules which he has promised to submit early.

Classification of Societies (Resln.20).

6. The Registrar reports that no classification such as is stated in the reso tion has been made in the State but tha will be adopted during the next year a the results printed in the remarks column the list of Societies. Govt. approve of Registrar's suggestion.

29.7.27 Secretary to Govt.Dev.Dept

27/7/27

To

The Registrar of Co-operative Societies in Mysore.

ACH.

App. F. VI G 10.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G. O. No. D 5765/C. & .36-26-29 DATED 15-11-1927

May this be

i. printed? yes

ii. treated as a standing order? yes

iii. published in the Gazette English Part? yes

iv. translated? yes

v. placed at the disposal of the press? yes

vi. published in the Gazette Kannada Part? yes

No

9th conference of the Registrars of C.S. in the
orders on certain resolut
of the

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. D. 5165—C. S. 36-26-29, dated 15th November 1927.

Ninth Conference of the Registrars of Co-operative Societies in India.

Passes orders on certain Resolutions of the——

READ—

Correspondence ending with letter No. 3795—C. S, dated 15th February 1927, from the Registrar of Co-operative Societies, furnishing his opinion regarding the action to be taken on certain resol * utions of the Ninth Conference of the Registrars of Co-operative Societies in India.

(* Resolutions printed as an Annexure to this Order.)

ORDER No. D. 5165—C. S. 36-26-29, DATED 15TH NOVEMBER 1927.

1. *Liquidation of Old Debts* (*Resolution No. 4*).—Government agree with the Registrar that the existing Co-operative Societies in the State are not qualified to undertake this work on any appreciable scale. The establishment of Land Mortgage Banks to undertake this work has just been sanctioned and Government are of opinion that the results of that scheme might be awaited.

2. *Co-operation amongst Weavers and Industrialists* (*Resolution Nos. 10 and 11*).—The extent to which financial assistance can be rendered by Government necessarily depends on the availability of funds.

The Registrar reports that a Special Committee was appointed in October 1926, by the Thirteenth Mysore Provincial Co-operative Conference to consider this subject in all its aspects and draw up a scheme of work. The Registrar of Co-operative Societies is requested to submit for the consideration of Government the decision of the Committee.

3. *Borrowing Powers* (*Resolution No. 17*).—The Conference have recommended that the determination of the proportion which the maximum borrowing powers of an unlimited liability society should bear to the total assets of the members, should be left to the discretion of each local Government. The Registrar states that no definite proportion has so far been formally fixed in Mysore but that in actual practice the borrowing powers of a member are limited to 50 to 60 per cent of his assets and that of a society, consequently to about the same figure. Government think that no society should be permitted to borrow more than 30 to 40 per cent of its total assets except with the special sanction of the Registrar.

The Registrar's proposal to issue instructions to limited societies to fix their maximum limit of borrowing at 12 times their owned capital (share capital plus reserve fund) is approved; but in practice this limit should be seldom reached, and never exceeded.

4. *Calculation of overdues* (*Resolution No. 18*).—The procedure adopted in the State is the same as that indicated in the Resolution and Government accept the Resolution, in its entirety.

No. D. 5165—C. S. 36-26-29, DATED 15TH NOVEMBER 1927.

5. *Liability of Committee Members (Resolution* No. *19*).—The Registrar states that the department can exercise better disciplinary control over the societies if penal provisions similar to those in the Bombay Co-operative Societies Act, 1925, are embodied in the Mysore Co-operative Societies Regulation, the limit of working capital mentioned in Section 60 (a) being reduced to Rs. 10,000. Government accept the Registrar's view but with the money limit fixed at Rs. 25,000 and request him to incorporate the modified provisions in the draft amendments to the Mysore Co-operative Societies Regulation and Rules which he has promised to submit early.

6. *Classification of Societies (Resolution No. 20)*.—The Registrar reports that no systematic classification such as is stated in the Resolution has been made in the State but that it will be adopted from the next year and the results printed in the remarks column of the list of Societies. Government approve of the Registrar's suggestion.

N. RAMA RAO,
Secretary to Government,
Development Departments.

To—The Registrar of Co-operative Societies in Mysore.

Exd.—P.S. R. N.

No. D. 5165—C. S. 36-26-29, DATED 15TH NOVEMBER 1927.

APPENDIX A.

Resolutions passed at the Conference.

1. *General Progress.*—The papers submitted were taken as read.

2. *Land Mortgage Banks.*—(1) Mortgage Banks based on co-operative principles are desirable in many parts of India. No transaction should be undertaken which is not economically profitable to the borrower.

(2) *Objects.*—The principal objects should be:—

(*a*) The redemption of the land and houses of agriculturists.
(*b*) The improvement of land and of methods of cultivation and the building of houses of agriculturists.
(*c*) The liquidation of old debts, and
(*d*) The purchase of land in special cases to be prescribed in the bye-laws.

(3) *Area and Management.*—The area of operation should be the smallest unit consistant with competent management. The imposition of liability on village credit societies or the confinement of mortgage loans to members of such societies are not recommended, but the bank should consult the village society in the case of all loans to members of such a society. Where there is no legal obstacle preferably a mortgage with possession should be taken and the mortgagor should be retained as a tenant of the Bank.

Punctuality in repayment should be rigidly enforced in Mortgage Banks.

(4) *Finance.*—A reasonable total of share money should be held by each Bank in order to reassure the investing public.

In Provinces in which the property can be sold on foreclosure, no loan should exceed half the value of the mortgaged property.

No excess liability is required beyond the amount actually borrowed by a member, *plus* his share money.

If no excess liability is imposed, the share money of a borrower should not be less than 1/20th of his loan.

The minimum loan should be such as to repay the costs of the transaction to the Bank and such as a Primary Credit Society cannot conveniently give.

Each Bank should prescribe in its bye-laws a maximum loan from time to time according to its financial position.

Debentures should be issued by a central financing body in each Province, rather than by the separate Mortgage Banks.

Loans.—In the earlier stages a certain measure of assistance from Government is required. A guarantee of interest by Government for a certain period is of the highest importance, and a Sinking Fund should be so arranged as to secure the redemption of the Debentures on the expiry of that period. Subscription by Government to the Debentures is also desirable.

The Imperial Bank should be asked to assist in the flotation of the Debentures, and as the Repository of the State Funds, should be invited to make advances under Section 20 of the Trusts Act against mortgages taken by a Mortgage Bank and endorsed in favour of the Imperial Bank.

(5) In Provinces in which a full valuation of the mortgaged property or its annual income is needed, expert valuers should be employed who should not be Government servants. Government should, however, in the initial stages make a contribution towards the cost of valuation. In return for its assistance Government should be entitled to representation on the Board either of Directors or of Trustees.

All existing concessions in the form of exemption from Stamp Duties and Registration Fees, etc., should be continued in favour of Mortgage Banks.

3. *Income Tax and Super Tax.*—(1) This Conference, having regard to the nature of the work carried on by co-operative institutions as distinguished from profit-making institutions worked on different principles altogether, recommends that the exemption from income-tax be extended to income from securities and investments and that exemption should be granted in a manner which would ensure its effectiveness. If it is not practicable to dispense with the need of exemption certificates these should be freely issued and should be permanent.

(2) This Conference further recommends that all co-operative societies should be exempted from Super Tax.

4. *Liquidation of Old Debts.*—(1) This Conference is of opinion that it is desirable that well conducted village societies should undertake liquidation of old debts as far as possible and consistent with the current needs of the members, but no such society should

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take up the work until it is in a position to lend money for a sufficiently long period to enable members to repay their loans to it from their income.

(2) It is recognised that Provincial Banks and Central Banks may lend a portion of such funds as they are in a position to invest for a long term in assisting village societies to take up the work of liquidation of old debts.

(3) This Conference is of opinion that a society undertaking liquidation of debts on a large scale should prepare definite schemes after ascertaining carefully the debts, both secured and unsecured, of the members and the lands they hold and that in this work it should be assisted by the Union Staff, the staff of the Central Bank or officers of the Co-operative Department. Such schemes might follow the general line given in the Bombay circular on the subject.

5. *The Imperial Bank of India.*—(1) The Imperial Bank should agree to sanction cash credits of the Central Bank or Provincial Bank against pro-notes of village societies endorsed by the Central or Provincial Bank respectively.

Similarly it should be requested to sanction a cash credit to the Provincial Bank against pro-notes of Central Banks endorsed by the Provincial Bank. It would here be necessary to make sure that the real security, namely, the debt due by the primary society, was not being used twice over. In Madras, for instance, the Provincial Bank only lends to Central Banks on pledge of the pro-notes of primaries.

That the half interest clause be waived or modified in favour of co-operative societies.

That the cash credit be up to 75 per cent of the amount of pro-note lodged.

The primaries referred to would be of unlimited liability.

No cash credit should be sought on the security of pro-notes of limited liability societies.

(2) In view of the concession of Remittance Transfer Receipts at par, whereby societies can remit without commission, the Imperial Bank should be requested to raise the present limit on cheques drawn between their own branches free of commission from Rs. 5,000 to Rs. 20,000, provided that the cheque is drawn by one co-operative bank in favour of another and the transaction is in course of the *bona fide* business of the banks.

(3) The Imperial Bank be requested to grant interest at 2½ per cent on current accounts over Rs. 5,000.

(4) The Imperial Bank be requested to assist the flotation of debentures of Co-operative Provincial and Land Mortgage Banks and to agree to make advances under Section 20 of the Trusts Act against mortgages taken by the Co-operative Mortgage Bank and endorsed in favour of the Imperial Bank.

6. *Co-ordination between the Departments of Co-operation, Agriculture and Industries.*—In view of the tiny plots cultivated by most people the attention of Department of Agriculture should be drawn to the need of working out such a scheme for utilising these plots as will provide full employment for the family throughout the year and better livelihood.

The Department of Industries should similarly devote attention to the introduction and development of cottage industries which could absorb the spare hours.

All the three Departments should be under one Minister and the Minister, the Secretary, and the Heads of Department should form the Board of Development.

7. *All-India Co-operative Information Bureau.*—The proposal to form an All-India Co-operative Information Bureau may be referred to the permanent Committee of Control proposed for the "All-India (Indian) Co-operative Magazine" referred to in the resolution on the subject.

8. *All-India Co-operative Journal.*—That an Indian Co-operative Magazine should be published quarterly from Delhi in English under the control of a permanent Committee selected by the All-India Co-operative Conference and should publish articles of general as well as Provincial co-operative interest. It should be financed for the first three years by a guarantee of income (from subscriptions or otherwise) given by Provincial Co-operative Federations on the basis of the capital in the movement in each province or by Government, if willing. The first permanent Committee should be as follows:—

(1) The Deputy Secretary to the Government of India (Education, Health and Lands).
(2) The Registrar of Co-operative Societies (Punjab), or his nominees,
(3) Rai Saheb Amba Prasad, M.L.C. (Agra),
(4) Mr. G. K. Devadhar, M.A. (Bombay).
(5) Mr. V. L. Metha, B.A. (Bombay).

with power to call in advisers.

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(iv) Auditors should be instructed to check any transactions which amount to buying and selling of R. T. Rs. on commission and should bring them to the notice of the Registrar.

16. *Amendment of Contract Act.*—Subject withdrawn, at the request of the proposer.

17 *Borrowing Powers.*—As to the proportion which the maximum borrowing power of a society with unlimited liability will bear to the total assets of members, the Conference recommends that the matter should be left to the discretion of each Province.

The maximum borrowing power of limited liability societies, primary credit societies, Central Banks and Provincial Banks should not exceed twelve times the owned capital (share capital *plus* reserve fund).

18. *Calculation of Overdues.*—(*a*) While recognising differences in the circumstances in various Provinces it is agreed that a certain measure of uniformity in the calculation of overdues in respect of principal and interest in Primary Societies for the purposes of the Registrar's Annual Report is desirable.

(*b*) As regards principal all sums which have deen demanded on the last date of demand within the Co-operative year for which no extension has been given before that date, shall be classed as overdues if not paid before the end of the Co-operative year.

(*c*) As regards the payment of principal every member is expected to pay on the due date the amount of instalment mentioned in the bond, unrealised amount being shown in the Annual Returns as overdues, provided, however, payment thereof has not been extended by the Managing Committee on the application of members in need of such extension on or before the due date.

(*d*) Under no circumstances shall extension of interest be granted.

(*e*) Interest which is due on the date of demand and which is not paid till the end of the Co-operative year shall be considered overdue for the purposes of the Registrar's Annual Report.

19. *Liability of Committee Members.*—This Conference is of opinion that provisions similar to those contained in sections 50-A and 60 of the Bombay Co-operative Societies Act, 1925, should be inserted in all Co-operative Acts.

20. *Classification of Societies.*—While it does not suggest that any attempt should be made to impose the system of classification of societies on Provinces or States which have not adopted and do not feel the need for such a system, the Conference is of opinion that where the system has been or is to be introduced some method should be followed whereby uniformity of classification will be secured. To attain this object, the following tests should be applied.

Class A.—Should receive no help from official or non-official staff, other than the annual audit. Such a society may be inspected, exhorted, and encouraged; new proposals for the development of its activities may be made, but an inspection should not be *necessary*, in order to remedy any defects. It must in addition contain all the distinguishing marks of a B class society.

Class B.—Must maintain its own accounts through a local secretary not a circle or itinerating secretary. It must prepare its own monthly or crop demand, make its own recoveries from debtors apply when necessary for arbitration, conduct its own execution proceedings in Court and be generally in a sound and healthy condition. A society classed as B may, however, contain a certain number of defaulters, its accounts need not be faultless and its co-operative spirit and education may be in some respects short of perfection.

Class D.—A bad society which will be cancelled and brought under liquidation if it does not raise itself to class C within two years. No society should be classed as D so long as it is considered fit to receive a new loan on any terms whatever from its financing institution.

Class C.—All other societies.

Any Province or State which desires to have five classes will substitute E for Class D described above and will subdivide class C into C and D.

21. *Consolidated Statements.*—Consideration postponed.

22. *Fluid Resources.*—Consideration postponed.

23. *Next Conference of Registrars.*—Resolved that the next All-India Conference of Registrars should be held at Simla in 1928.

WD 1225—GPB—650—28-11-27.

No. D 5165—C. S. 36-26-29, DATED 15TH NOVEMBER, 1927

The Preliminary Committee for preparing details and corresponding with Provincial Bodies is elected as follows:—

Mr. G. K. Devadhar,
Mr. V. L. Metha,
Mr. C. F. Strickland,
Mr. J. Gray,
Khan Bahadur Mohiuddin Ahmad.

with power to co-opt to fill vacancies.

The Preliminary Committee will report to the permanent Committee which will then start the magazine or not as it thinks advisable.

9. *Consumers' Co-operation.*—In view of the want of success of the consumers movement in India, this Conference is of opinion that Co-operative Stores should be started only after intensive propaganda and proper inquiries as to need, available business management and facilities for supervision. The Conference suggests that steps should be taken to secure suitable persons to act as Managers and if possible, to arrange for their proper training.

10 and 11. *Co-operation amongst Weavers and Industrialists.*—(1) This Conference is of opinion that the best method of achieving substantial results by co-operative work amongst the industrialists is by the formation of central societies composed of individual share holders as well as primary industrial societies or by the formation of industrial sections of Central Banks to deal with industrial societies.

(2) This Conference recognises that special industrial central societies may experience difficulty in obtaining funds and it, therefore, recommends that Government should give adequate financial assistance to such societies in the initial stage.

(3) This Conference is of opinion that industrial societies should aim at selling the products of members in the best possible market and that for this purpose they should try to maintain a central depot for the supply of raw material and the sale of finished product and that Government should give industrial societies financial assistance to maintain a depot till the condition of the industrialists is improved.

(4) This Conference recommends that the Stores Department, other departments of Government and local bodies should liberally patronise the products of industrial societies.

(5) Industrial societies in a province may adopt a system of joint invoicing.

(6) This Conference is further of opinion that the possibility of joint invoicing on the part of industrial societies in different provinces should be investigated.

12. *Horace Plunkett Foundation.*—Resolved that the Conference is of opinion that the proposed Clearing House of information regarding position and progress of Agricultural Co-operative Movement in all its branches throughout the British Empire would be of great service to the Co-operative Movement in India and therefore is deserving of every support.

13. *Trust Funds.*—(1) This Conference is of opinion that the Indian Trust Act, 1882, should be so amended as to permit of the investment of Trust Funds in the debentures of Provincial Co-operative Banks whether interest on such debentures has been guaranteed by Government or not.

(2) Further, local Government should be permitted to enact an amendment allowing of the deposit of Trust Funds and the income therefrom in Provincial or Central Co-operative Banks in those Provinces where the dividend is limited by Act or Rule.

It would be left to Local Governments to prescribe such conditions as they considered necessary to protect such deposits, such as that the Bank has not issued and shall not issue debentures secured on its general assets, and that the Bank agree not to create any charge on its general assets.

14. *Amendment of Insolvency Act.*—The Conference does not consider that there is any necessity for a general amendment of the Insolvency Act in favour of debts due to Co-operative Societies.

15. *Remittance Transfer Receipts.*—This Conference is of opinion that (i) the buying and selling of remittances by societies to facilitate their operations is not opposed to co-operative principle provided always that the idea of mere profit seeking thereby be rigidly excluded;

(ii) the R. T. R. privilege should not be permitted to be used in this business

(iii) the Conference accepts the principle that the concession of R. T. Rs. at par should on no account be used to enable societies to carry on a commission business